

## **MINUTES**

### **MONTANA SENATE 65th LEGISLATURE - REGULAR SESSION**

#### **COMMITTEE ON TAXATION**

**Call to Order:** Chair Mark Blasdel, on February 21, 2017 at 9:00 A.M., in Room 405 Capitol

#### **ROLL CALL**

**Members Present:**

Sen. Mark Blasdel, Chair (R)  
Sen. Roger Webb, Vice Chair (R)  
Sen. Dick Barrett (D)  
Sen. Jill Cohenour (D)  
Sen. Brian Hoven (R)  
Sen. Sue Malek (D)  
Sen. Edith (Edie) McClafferty (D)  
Sen. JP Pomnichowski (D)  
Sen. Tom Richmond (R)  
Sen. Russel (Russ) Tempel (R)

**Members Excused:** Sen. Scott Sales (R), Sen. Fred Thomas (R)

**Members Absent:** None

**Staff Present:** Jaret Coles, Legislative Branch  
Olivia Hopkins, Committee Secretary

**Audio Committees:** These minutes are in outline form only. They provide a list of participants and a record of official action taken by the committee. The link to the audio recording of the meeting is available on the Legislative Branch website.

**Committee Business Summary:**

Hearing & Date Posted: SB 252, 2/15/2017; SB 253, 2/15/2017; HB 175, 2/17/2017

Executive Action: SB 252

00:00:35 Chairman Blasdel

**HEARING ON HB 175**

**Opening Statement by Sponsor:**

00:00:55 Rep. Jim Hamilton (D), HD 61, opened the hearing on HB 175, Revise laws related to medical savings accounts.

[EXHIBIT\(tas38a01\)](#)

**Proponents' Testimony:** None

**Opponents' Testimony:** None

**Informational Testimony:** None

**Questions from Committee Members and Responses:**

00:06:56 Sen. Malek  
00:07:19 Rep. Hamilton  
00:08:11 Sen. Malek  
00:08:32 Rep. Hamilton  
00:09:07 Sen. Malek  
00:09:35 Rep. Hamilton  
00:10:01 Sen. Malek  
00:10:10 Rep. Hamilton  
00:11:07 Sen. Barrett  
00:12:24 Rep. Hamilton  
00:12:57 Chairman Blasdel  
00:13:08 Sen. Webb  
00:13:21 Rep. Hamilton  
00:14:26 Sen. Hoven  
00:14:55 Rep. Hamilton  
00:15:34 Sen. Barrett  
00:16:00 Rep. Hamilton  
00:16:05 Sen. Cohenour  
00:16:34 Rep. Hamilton

**Closing by Sponsor:**

00:17:05 Rep. Hamilton  
00:18:01 Chairman Blasdel  
00:18:17 Sen. Webb took over the duties of the Chair.

**HEARING ON SB 252**

**Opening Statement by Sponsor:**

00:18:32 Sen. Mark Blasdel (R), SD 4, opened the hearing on SB 252, Revise pass-through entity withholding.

**Proponents' Testimony:**

00:19:30 Krystal Stewart, Montana Society of Certified Public Accountants  
[EXHIBIT\(tas38a02\)](#)

00:25:40 Tracee Abel, Montana Department of Revenue (DOR)  
[EXHIBIT\(tas38a03\)](#)

00:31:13 Robert Story, Montana Taxpayers Association

**Opponents' Testimony:** None

**Informational Testimony:** None

**Questions from Committee Members and Responses:**

00:31:52 Sen. Barrett  
00:32:24 Ms. Abel, DOR  
00:33:52 Sen. Hoven  
00:34:14 Ms. Abel  
00:34:31 Sen. Tempel  
00:34:49 Sen. Blasdel

**Closing by Sponsor:**

00:34:58 Sen. Blasdel

00:35:15 Chairman Webb

**HEARING ON SB 253**

**Opening Statement by Sponsor:**

00:35:25 Sen. Mark Blasdel (R), SD 4, opened the hearing on SB 253, Revise pass-through entity withholding.

**Proponents' Testimony:**

00:36:08 Mike Green, Montana Society of Certified Public Accountants (MSCPA)  
[EXHIBIT\(tas38a04\)](#)

00:47:13 Bryson Pelc, Montana Society of Certified Public Accountants (MSCPA)  
[EXHIBIT\(tas38a05\)](#)

**Opponents' Testimony:**

00:56:03 Gene Walborn, Montana Department of Revenue (DOR)

01:06:34 Tracee Abel, Montana Department of Revenue (DOR)

[EXHIBIT\(tas38a06\)](#)

**Informational Testimony:** None

**Questions from Committee Members and Responses:**

01:27:33 Sen. Barrett  
01:29:07 Ms. Abel, DOR  
01:29:15 Sen. Barrett  
01:30:28 Ms. Abel  
01:31:15 Sen. Barrett  
01:31:30 Chairman Webb  
01:31:47 Ms. Abel  
01:31:55 Mr. Walborn, DOR  
01:32:23 Sen. Hoven  
01:32:55 Mr. Green, MSCPA  
01:37:25 Sen. Hoven  
01:37:36 Mr. Green  
01:39:12 Sen. Cohenour  
01:39:35 Ms. Abel  
01:39:47 Sen. Cohenour  
01:39:50 Ms. Abel  
01:42:07 Sen. Cohenour  
01:42:21 Ms. Abel  
01:43:48 Sen. Barrett  
01:44:13 Mr. Walborn  
01:44:49 Sen. Barrett  
01:45:23 Mr. Walborn  
01:45:31 Sen. Barrett  
01:46:01 Mr. Walborn  
01:46:15 Sen. Barrett  
01:47:02 Mr. Walborn  
01:47:41 Sen. Barrett  
01:48:12 Mr. Walborn  
01:48:24 Sen. Hoven  
01:49:30 Ms. Abel  
01:49:38 Chairman Webb  
01:50:00 Mr. Green  
01:50:14 Mr. Pelc, MSCPA  
01:50:56 Sen. Hoven  
01:52:03 Mr. Green

**Closing by Sponsor:**

01:52:41 Sen. Blasdel

01:53:24 Chairman Webb

01:53:49 Sen. Blasdel resumed the duties of the Chair.

**EXECUTIVE ACTION ON SB 252**

01:54:47 **Motion:** Sen. R. Webb moved that **SB 252 DO PASS.**

01:55:00 Chairman Blasdel

01:55:06 **Vote:** Motion carried 10-0 by voice vote. Sen. Sales and Sen. Thomas were excused.

01:55:14 Chairman Blasdel

**ADJOURNMENT**

Adjournment: 10:56 AM

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Olivia Hopkins, Secretary

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Additional Documents:

**EXHIBIT**([tas38aad.pdf](#))